

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

400I0815

SENATE BILL NO. 225

Introduced by: Senators Bogue and Moore and Representatives Peterson (Bill) and Olson
(Mel)

1 FOR AN ACT ENTITLED, An Act to limit the amount of time in which a recovery claim for
2 certain paid taxes may be made and to declare an emergency.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 Unless a different limitation is prescribed by this title, a claim for recovery of any tax, penalty,
7 or interest shall be filed with the secretary within six years of the date the tax was due or paid,
8 whichever date is earlier.

9 Section 2. Whereas, this Act is necessary for the support of the state government and its
10 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in full
11 force and effect from and after its passage and approval.

